

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF GEORGIA ATLANTA DIVISION

ELLEN CLERK'S OFFICE  
U.S.D.C. Atlanta

GARTH COOPER

MAY 07 2019

Plaintiff,

  
JAMES N. HATTEN, Clerk  
By   
Deputy Clerk

Vs.

DEPARTMENT OF THE

TREASURY

INTERNAL REVENUE SERVICE

COMMISSIONER OF INTERNAL

REVENUE

Defendant(s)

Petition File No.

**1 19-CV-2056**

Freedom of Information Act

5 U.S.C. §552(E) and Administrative

Procedures Act 5 U.S.C §551(11)(B)(C)

**FOIA REQUEST**

1. This is a Freedom of Information Act (FOIA) request under 5 U.S.C. § 552 and appropriate regulations of Georgia Open Acts request O.C.G.A § 50-18-70 and H.R. 10612, 94 Congress, Public Law 94-455 Title XII Sec. 1201. Public Inspection of Written Determinations by Internal Revenue Service.

This is my firm promise to pay fees and costs for locating, duplicating and reviewing the documents for information requested below. I am making this request in the classification of "other requester." if costs are expected to exceed \$50.00 please provide estimated costs.

The information will provide knowledge and understanding of the rules and regulations of the agency's seizures of personal property, and will assist the requester relative to the policies & authority of the agency. I am the man making this request and my signature appears below.

**JURISDICTION AND VENUE**

2. This court has subject matter jurisdiction over this FOIA pursuant to 5 U.S.C. § 552(a)(4)(B).

**PUBLIC INSPECTION AND COPYING FOR GUIDANCE**

3. This is a request under the Freedom of Information Act, 5 U.S.C. § 552, 1 CFR Part 51 and the Administrative Procedures Act 5 USC § 551 et seq for the disclosure and release of agency records on plaintiff Garth Cooper evidencing a Bonafide contract and authority by the Internal Revenue Service to seize plaintiff's private earnings. (See attached lock-in-letter seizure)

**THE PARTIES**

4. Plaintiff Garth Cooper is a man who works and contracts in the private sector for a private company outside the UNITED STATES. Plaintiff is not an employee whose conduct is engaged in a Trade or Business within the UNITED STATES, nor has voluntarily elected to be treated as a U.S. resident or U.S. citizen under §6013(g) or (h), and plaintiff does not perform services for remuneration and does not receive government funds in the form of wages. Plaintiff is not an employee of any Federal, State, or Local government or an instrumentality thereof. Plaintiff has/does not desire to gift or bequest knowingly and voluntarily. Plaintiff does not hold a public office. Plaintiff is not engaged in sales of Alcohol, tobacco or firearms in the United States.

5. Defendant Department of the Treasury ("Treasury") is a department of the Executive Branch of the United States government. Treasury is an "agency" within the meaning of 5 U.S.C. § 552(f), comprised of component agencies, including the Internal Revenue Service.

6. The Internal Revenue Service (“IRS”) is a component agency of defendant Treasury. The IRS is an “agency” within the meaning of 5 U.S.C. §552(f).

**Plaintiff's First FOIA Request**

7. A copy of an information return signed by Garth Cooper prepared under the authority of the Internal Revenue Code §6041 documenting receipt of earnings or income in connection with a Trade or Business within the United States that exceed \$600 for the year 2018. A Trade or Business is defined in 26 U.S.C. §7701(a)(26) as the functions of a public office.

**Plaintiff's Second FOIA Request**

8. A copy of the notification sent by the District Director to Garth Cooper requiring the keeping of records or filing of returns. According to 26 CFR §1.6001-1(d), no one is required to keep records or file returns unless specifically notified by the district director by notice served upon him to make such returns, render such statements, or keep such specific records as will enable the district director to determine whether or not such person is liable for tax under subtitle A of the Code. Plaintiff received an administrative lien/seizure called a “lock-in-letter” as a determination that plaintiff has an obligation. (See 26 CFR §601.201 -District Director determines tax liability)

**Plaintiff's Third FOIA Request**

9. Pursuant 26 CFR 601.702(a)(2)(ii), The Internal Revenue Service is required to publish in the Federal Register and incorporate by reference. Please provide a copy of the Internal Revenue Code corresponding entries for 26 U.S.C. 6321 and 6331 as included in 26 CFR part 1. The

parallel table of Authorities and rules, a finding aid compiled and published by the office of the Federal Register as a part of the CFR index.

**Plaintiff's Fourth FOIA request**

10. A certified copy of the law filed and published in the federal register and incorporated by Reference a requirement to make an income tax return. The incorporation by reference process is narrowly defined by the provisions of 5 U.S.C.552(a) and 1 CFR Part 51.

**Plaintiff's Fifth FOIA request**

11. A copy of the regulation pertaining to seized property as found in 26 CFR §601.326.

*Garth Cooper*  
\_\_\_\_\_  
Garth Cooper  
3564 Wesley Chapel Rd, Suite E-102  
Decatur Georgia 30034

**CERTIFICATE OF SERVICE**

I, Garth Cooper over the age of twenty-one years, competent to witness, do swear under oath that on the 7th day of May, 2019, I did mail via U.S.P.S (postage paid) the above FOIA request to the below listed party(ies):

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
1500 Pennsylvania Ave. NW  
Washington, D.C. 20220

COMMISSIONER OF INTERNAL REVENUE  
Charles Rettig  
1111 Constitution Avenue NW  
Washington, DC 20224



Garth Cooper  
3564 Wesley Chapel Rd Suite E-102  
Decatur Georgia 30034  
678 973 9888

0866000000  
Dec. 13, 2018 LTR 2800C W2  
051-70-6362 000000 00  
00005873

CLASSIC CADILLAC ATLANTA CORP  
7700 ROSWELL RD  
ATLANTA GA 30350-4841

**EMPLOYEE'S COPY**

Employee: GARTH C COOPER  
Social security number: 051-70-6362  
Employer: CLASSIC CADILLAC ATLANTA CORP

Dear GARTH C COOPER

**WHY WE ARE WRITING TO YOU?**

Generally, the amount your employer withholds for federal income tax is based on your Form W-4, Employee's Withholding Allowance Certificate. However, the IRS may review whether you are entitled to claim exempt status or a certain number of withholding allowances.

We determined that you aren't entitled to claim exempt status or more than a specified number of withholding allowances. Therefore, you were selected for the Withholding Compliance Program.

**INSTRUCTIONS WE GAVE YOUR EMPLOYERS**

We sent your employer a "lock-in letter" instructing your employer to begin withholding income tax from your wages based on the following withholding rate (marital status) and withholding allowances:

Withholding rate (marital status): single  
Withholding allowances: 0000

We also instructed your employers not to honor your current Form W-4 or a new Form W-4 from you, UNLESS it results in MORE withholding than at the withholding rate and withholding allowances shown above.

**WHAT THIS CHANGE MEANS FOR YOU**

This change in your withholding rate (marital status) and/or withholding allowances will increase the amount of tax withheld from your wages.

**IF YOU DON'T AGREE**

- You can request a review of our determination. You can call us at the number listed below within 30 days from the date of this letter. We will consider your explanation why you are entitled to a different withholding rate and/or number of withholding allowances (or exempt status). If you file jointly, we will need

0866000000  
Dec. 13, 2018 LTR 2800C W2  
051-70-6362 000000 00  
00005875

CLASSIC CADILLAC ATLANTA CORP  
7700 ROSWELL RD  
ATLANTA GA 30350-4841

For Internal Use Only 051-70-6362

We aren't making a determination of your ultimate tax liability. You pay federal income tax through withholding or by making estimated tax payments throughout the year. Estimated tax is the method that can be used to pay tax on income that's isn't subject to withholding. If you don't pay enough tax throughout the year, you may have to pay a penalty for underpayment of estimated tax.

#### HOW YOU CAN BE RELEASED FROM THE WITHHOLDING COMPLIANCE PROGRAM

You must continue to file returns and pay your tax due. If you timely meet all your filing and payment obligations for three consecutive years, you can request that we release you from the Withholding Compliance Program.

#### WHERE YOU CAN FIND ADDITIONAL INFORMATION

- Visit our website at [www.irs.gov](http://www.irs.gov) and search keyword "withholding compliance."
- Publication 505, Tax Withholding and Estimated Tax.
- For tax forms, instructions and publications, visit [www.irs.gov](http://www.irs.gov) or call 1-800-TAX-FORM (1-800-829-3676).

#### HOW TO CONTACT THE WITHHOLDING COMPLIANCE UNIT

You can call the Withholding Compliance Unit weekdays between 8 a.m. and 5 p.m. at 1-855-839-2235

You can send us the information by fax. Our fax number is 855-202-8300. Include a cover sheet giving the following information:

Date:

Name:

Phone number and hours we can reach you:

Social security number:

Number of faxed pages:

You can write to us at the address listed below:

Internal Revenue Service  
Campus Collection, Andover  
Withholding Compliance Unit  
310 Lowell Street, Stop 837  
Andover, MA 01810